## Town of Westfield Board of Civil Authority (BCA) Minutes August 24, 2021 – 6 p.m. Westfield Community Center, 59 North Hill Road

**BCA Members Present:** Jacques Couture (BCA Chair & Selectboard); Yves Daigle (Selectboard); Mike Piper (JP); Yvan LaPlume (JP); Joyce Crawford (JP); and LaDonna Dunn (Town Clerk)

Listers Present: Danny Young (Chair); Scott Dunn; and Shelley Martin

Appellant Present: Richard Allard

- 1. Call the Meeting to Order: The Clerk called the meeting to order at 6:00 p.m.
- 2. Changes to the Agenda: None
- **3.** Organizational Meeting: The Clerk announced the annual Organizational business will be conducted at the meeting.
  - A. Elect a Chair and Vice Chair: The Clerk asked for nominations for Chair and Vice Chair.
    - There was a motion by Joyce and second by Yves to nominate Jacques Couture as Chair.
       Hearing no other nominations, they were closed. Motion passed unanimously electing Jacques as Chair.
    - There was a motion by Joyce and a second by Yvan to nominate Mike Piper as Vice Chair.
       Hearing no other nominations, they were closed. Motion passed unanimously electing Mike as Vice Chair.
  - B. Review and Re-adopt Tax Grievance Hearing Policy & Code of Conduct (emailed in advance): There was a motion by Mike and second by Yvan to re-adopt the Policy and Code of Conduct with no changes from the previous document. The motion passed unanimously.
- 4. Open Tax Appeal Hearing for Richard and Lolita Allard ◆ Parcel ID 05-000-09; 139 acres; 989 Ballground Road: The Clerk announced an audio recording will be made of the hearing.
  - A. Welcome and Introductions: Jacques welcomed everyone.
  - B. Clerk Gives Oaths to BCA, Listers & Appellants: The Clerk administered oaths to all parties and asked them to sign a written oath.
  - C. Review Procedures and Speaking Order: The Chair explained the process for the hearing.
  - **D.** Overview from Listers: A written document marked Exhibit A was presented by Lister Scott Dunn (see attached Exhibit A). The Clerk distributed a written copy of Exhibit A to all parties prior to the opening of the meeting.
  - **E. Appellants Present Case:** A written document marked Exhibit B was presented by the Appellant, Richard Allard (see attached Exhibit B). The Clerk distributed a written copy of Exhibit B to all parties prior to the opening of the meeting.
  - **F. Listers Respond to Appellant:** The Listers state Mr. Allard confirmed, post Lister Grievance Hearing, the measurement of the building is 32' x 50'.

## **G. Questions from Board Members:**

- Joyce asked the measurements of the building. The Listers stated it has always been assessed at 32' x 50'.
- During the discussion Mr. Allard said he would be happy if his taxes came down another \$200.
- H. Appoint Inspection Committee and Select Date for Site Visit: Mike, Yvan, and Jacques agreed to be on the Inspection Committee. They selected Friday, August 27<sup>th</sup> at 4:30 as the inspection date. Mr. Allard requested the Listers not be present for the Site Visit.
- I. Select Date to Reconvene to Hear Inspection Committee Report: Everyone agreed to reconvene on Wednesday, September 29<sup>th</sup> at 6 p.m. NOTE: at the request of the Appellant, Richard Allard, the meeting date was changed to Tuesday, October 5<sup>th</sup>, 6 p.m. at the Westfield Community Center. This change will allow the Appellants wife, Lolita Allard, to also be present for the reconvened hearing.
- J. Motion/Second to Close the Public Hearing and Enter Deliberative Session: There was a motion by Mike and second by Joyce to close the Public Hearing at 6:50 p.m. Motion passed unanimously.
- K. Deliberative Session (not open to the public): The BCA felt the deliberative session should be postponed until the reconvened hearing, when the Inspection Committee's report would be available.
- L. Motion/Second to Exit Deliberative Session and Reopen Public Hearing: No deliberative session.
- M. Motion/Second to Adjourn the Hearing to the Date Set to Hear Report from the Inspection Committee: The was a motion by Mike and second by Joyce to recess the hearing and reconvene on Tuesday, October 5<sup>th</sup> at 6 p.m. at the Westfield Community Center. NOTE: at the request of the Appellant, Richard Allard, the date to reconvene the Hearing was changed until Tuesday, October 5<sup>th</sup> at 6 p.m. at the Westfield Community Center.

## 5. Election Business:

- A. Review Current Voter Checklist and Authorize Challenge Letters to be sent (emailed in advance): Per statute, the BCA reviewed the voter checklist and authorized the Town Clerk to send challenge letters to voters believed to no longer be eligible to vote in Westfield because they have moved out of town. The Clerk will send the required notification to the Secretary of State's office advising them the biennial review has been completed.
- **B.** Motion/Second to Authorize Purging of Voters Challenged before November 1, 2018: There was a motion by Joyce and second by Yvan to purge the voters previously challenged before November 1, 2018, who have not voted in the last two general elections. Motion passed unanimously.
- 6. Conduct any Other Business of the Board: No other business was conducted.
- **7. Motion/Second to Adjourn:** Following a motion by Yves and second by Yvan all agreed to adjourn the election portion of the meeting at 7:15 p.m.

## 

Yvan LaPlume, JP

Mike Piper, JP

Pat Sagui, JP

Town of Westfield

**BCA** Hearing

24 August 2021

Exhibit A (Listers)

Richard & Lolita Allard

Parcel: 05-000-09

Re: Lister's Perspective

A high school Blue Print Reading instructor once told me, "Everyone has a 100 when they turn in their work. Then I deduct for what they missed." The same can be said when determining the assessed value of a property.

Let's start with the dwelling. Dwelling specific information is entered into a CAMA (Computer Assisted Mass Appraisal) program and the program generates a dwelling value using the latest CoreLogic cost tables. The specific information entered into the CAMA program includes, but is not limited to: building square footage, style, roof type, flooring, plumbing fixtures, foundation, porches, year built, site improvements, etc. The CAMA program calculates the same way for every dwelling no matter where it is located in town.

Now we apply the deductions. There is a Physical Depreciation based on age, upkeep and maintenance. The Allard property has a 14% Physical Depreciation. There is a Functional Depreciation based on location, amenities (e.g. electricity, summer & winter road maintenance, accessibility, etc.) and occasionally design/layout of the building. The Allard property has a 20% Functional Depreciation for no electricity and a minimally/seasonally maintained class IV road.

Then there is the land. Land specific information is entered into the same CAMA program as the dwelling specific information. The CAMA program generates a land value based on town specific historic sales data built into the programs' cost tables. The per acre land value is adjusted by changing the Grade of the land. The Grade is based on a number of factors such as: the lay of the land, the accessibility, the remoteness, the type of view, etc. The Allard property has been adjusted to a 0.4 because of its remoteness, seasonal accessibility, lack of view, etc.

In addition, the property owner can essentially reduce the assessed value of their land by enrolling in the Current Use program with the State of Vermont. The Allard property is enrolled in the Current Use program and currently receives a \$62,300 reduction in the assessed value of their land.

To compare the Allard property with other properties, care needs to be taken to ensure apples are compared to apples. For example, let's try comparing the Allard property to their closest neighbors, McDermott and Callahan. McDermott and Callahan have high quality camps, whereas the Allard's have a fair/average home. McDermott and Callahan do not have as much square foot living space, site improvements or a full basement. However, McDermott and Callahan do receive the same 20% Functional Depreciation and have the same land Grade of 0.4 for the same reasons as the Allard property.

The town is divided into Neighborhoods with each Neighborhood having slightly different land values based on historic sales data. The Allard, McDermott and Callahan properties are in Neighborhood 9. This is mentioned in the event a comparison of the Allard property to other properties is attempted.

Note: As a result of the Grievance Hearing, the Listers changed number of plumbing fixtures from 8 to 5. This was from direct conversation with Richard Allard and reduced the assessed value of the dwelling by \$3,960 before any depreciation was applied. Also, Richard Allard confirmed the outside dimensions of the dwelling were 32' x 50' (1600 sq ft) per phone conversation post Grievance Hearing. While reviewing the file for the Allard property, it was discovered their porch has screened walls and a roof. The Allard property is not currently being assessed for this. If the Listers assessed their porch with screened walls and a roof, it would add \$15,790 to the assessed value before any depreciation is applied.

Exhibit B CAPPEllant

August 19, 2021

To the Listers and Board of Adjustment,

My name is Richard Allard. My wife, Lolita and I have property located at 989 Ballground Road. We have 139 acres with two acres around the cabin cleared.

137 acres are in Current Use Value with the State of Vermont. The State is giving me around \$1500 off for the land tax.

The first week in June, I met with the three listers to grieve the value of the cabin. I told them the 2019 tax bill was \$2,731.54. In 2020, my tax bill went up to \$3,773.39. In one year, it went up \$1,041.85. I know the town's need for money changes every year, but that is really extreme. Just a reminder, I am on Current Use.

I told the Listers I am on a class 4 road. I have no view and I have no electricity. I believe the value of my home is too high. I also found out that when I built the house the measurement of the house is 32 ft by 50 ft. For some reason the Listers measured it as 32 ft by 60 ft. So, for last 15 years I have been paying for a difference of 320 square ft. That is a LOT!

I also found out that they had my house as having two bathrooms. One room is a laundry room with a sink. For the last 15 years I have been taxed for TWO bathrooms.

I also understand that a couple of years ago, the Town did a reappraisal. So, again the Listers went to my house, and the measurements remained wrong.

I asked the Listers, who or what other houses are you comparing mine to, to come up the value you have. They told me no one.

So, the square footage was wrong.

The bathroom number was wrong.

I am on a class 4 road (not maintained by the Town... and I have never asked for it to be. But it is still a class 4 road)

I have no view.

I have no power.

095

I believe the value is too high.

Let me tell you a little about myself.

I am a Vermonter. Yes, right now, I live in Florida.

I went to North Country Jr High and North Country High School.

My Mom is a Mailhot, my Dad is an Allard. I have a lot of relatives here. I have a brother that lives in Irasburg, married to a Royer. My cousin is Tony Tanguay of Tanguay Homes. My roots and history are in Vermont. I will retire here in about 4 to 5 years.

Thank you for being here. I'm sorry for taking you away from your family and home.

Thank you

15 year OWELLING BREAK

Date Printed 06/28/21

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Richard ALARD

1600 S.F. DWELLING ValuE 101, 500

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